

## Article - Tax - General

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§11-406.

(a) (1) If the nature of a vendor's business makes the collection of the sales and use tax at the time of a retail sale impracticable, the vendor may submit to the Comptroller an application for authority to prepay the tax.

(2) If the Comptroller approves the application, the Comptroller may impose on the applicant any condition that is reasonable under the circumstances.

(3) If the Comptroller denies an application or imposes a condition on the applicant, the Comptroller shall:

(i) give the applicant notice of the action; and

(ii) schedule a prompt hearing for review of the action.

(4) An applicant may waive the hearing under paragraph (3) of this subsection.

(b) A vendor who obtains authority to prepay the tax under this section:

(1) shall pay the sales and use tax to the Comptroller; and

(2) may not collect the sales and use tax from the buyer as a separately stated item.

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